

the board of commissioners, appoint some well qualified citizen of his township to act as an assistant, and assign to him such portion of his township as he shall, think proper; and each assistant so appointed shall within the division of such township assigned him, under the directions of the list-taker, after being sworn, perform all the duties enjoined upon, vested in or imposed upon list-takers by the provisions of law; and the board of commissioners of Alleghany and Macon counties may, if they deem it to the interest of the county, appoint the same person to take the tax list in more than one township.

Duties of assistant.

MISCELLANEOUS.

SEC. 52. Every person shall be liable to pay tax for the lands or town lots of which he or she may stand seized for life, by courtesy, dower, or by a husband in right of his wife, or may have the care of as guardian, executor, or as agent, or attorney, having funds of the principal in his or her hands.

Tenants for life, &c.

SEC. 53. If any person who shall be seized of lands as tenant by courtesy or dower, or who shall be seized of lands for life or in right of his wife, shall neglect to pay the taxes thereon so long that such lands shall be sold for the payment of the taxes, and shall not within one year after such sale redeem the same according to law, such person shall forfeit to the person or persons next in title to such lands in remainder or reversion all the estate which he or she so neglecting as aforesaid may have in said lands, and the remainderman or reversioner may redeem said lands in the same manner that other lands may be redeemed after having been sold for taxes within one year after such forfeiture, and moreover, the person so neglecting as aforesaid shall be liable in action to the person next in title to the estate for all damages such persons may have sustained by such neglect.

Failure of life tenant to pay.

Sale of land.

Estate forfeited to remainderman.

Right of remainderman to redeem.

Action for damages.